end	40

*b2863/1.3* 150.	Page 46, line 20: after that line insert
~=000/1.0 1 <b>V</b> 0.	age 40, line 20. after that line insert

\*b2863/1.3\* "Section 145g. 49.85 (2) (a) of the statutes, as affected by 2001 Wisconsin Act 16, is amended to read:

49.85 (2) (a) At least annually the department of health and family services shall certify to the department of revenue the amounts that, based on the notifications received under sub. (1) and on other information received by the department of health and family services, the department of health and family services has determined that it may recover under s. 19.45 (2) (a) 10. or 49.497, except that the department of health and family services may not certify an amount under this subsection unless it has met the notice requirements under sub. (3) and unless its determination has either not been appealed or is no longer under appeal.

\*b2863/1.3\* SECTION 145h. 49.85 (3) (a) 1. of the statutes, as affected by 2001 Wisconsin Act 16, is amended to read:

49.55 (3) (a) 1. Inform the person that the department of health and family services intends to certify to the department of revenue an amount that the department of health and family services has determined to be due under s. 49.45 (2) (a) 10. or 49.497, for setoff from any state tax refund that may be due the person.".

**√**\***b2391/1.6**\* **151.** Page 47, line 25: after that line insert:

\*b2391/1.6\* "Section 148n. 50.36 (3d) of the statutes is created to read:

50.36 (3d) (a) A hospital shall develop and maintain a system under which the hospital may grant emergency staff privileges to a health care provider, as defined in s. 146.81 (1), to whom all of the following apply:

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- 1. The health care provider seeks to provide care at the hospital during a period of a state of emergency related to public health declared by the governor under s. 166.03 (1) (b) 1.
  - 2. The health care provider does not have staff privileges at the hospital at the time that the state of emergency related to public health is declared by the governor under s. 166.03 (1) (b) 1.
    - 3. The health care provider has staff privileges at another hospital.
  - (b) A hospital that grants emergency staff privileges under par. (a) has immunity from civil liability for acts or omissions by a health care provider who is granted emergency staff privileges under par. (a).".
  - $\sqrt{\frac{b^2}{b^2}}$  Page 48, line 5: after that line insert:
  - **b2613/1.1\*** "Section **149f.** 51.20 (13) (ct) 2m. of the statutes is amended to read:
    - 51.20 (13) (ct) 2m. If the subject individual is before the court on a petition filed under a court order under s. 938.30 (5) (c) 1. and is found to have committed a violation, or to have solicited, conspired, or attempted to commit a violation, of s. 940.22 (2), 940.225 (1), (2), or (3), 944.06, 948.02 (1) or (2), 948.025, 948.05, 948.055, 948.06, 948.07, 948.075, 948.08, 948.095, 948.11 (2) (a) or (am), 948.12, 948.13, or 948.30, or of s. 940.30 or 940.31 if the victim was a minor and the subject individual was not the victim's parent, the court shall require the individual to comply with the reporting requirements under s. 301.45 unless the court determines, after a hearing on a motion made by the individual, that the individual is not required to comply under s. 301.45 (1m).".
      - \*b2772/1.1\* 153. Page 48, line 10: after that line insert:

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\*b2772/1.1\* "Section 150tg. 62.13 (5) (i) of the statutes is amended to read: 62.13 (5) (i) Any person suspended, reduced, suspended and reduced, or removed by the board may appeal from the order of the board to the circuit court by serving written notice of the appeal on the secretary of the board within 10 days after the order is filed. Within 5 days after receiving written notice of the appeal, the board shall certify to the clerk of the circuit court the record of the proceedings, including all documents, testimony, and minutes. The action shall then be at issue and shall have precedence over any other cause of a different nature pending in the court, which shall always be open to the trial thereof. The court shall upon application of the accused or of the board fix a date of trial, which shall not be later than 15 days after such application except by agreement. The trial shall be by the court and upon the return of the board, except that the court may require further return or the taking and return of further evidence by the board. The question to be determined by the court shall be: Upon the evidence is there just cause, as described under par. (em), to sustain the charges against the accused? No costs shall be allowed either party and the clerk's fees shall be paid by the city. If the order of the board is reversed, the accused shall be forthwith reinstated and entitled to pay as though in continuous service. If the order of the board is sustained, it shall be final and conclusive. This paragraph does not apply to any person who is suspended, reduced, suspended and reduced, or removed by the board or by a committee or person acting under this subsection in place of a board, and who is subject to the terms of a collective bargaining agreement entered into under subch. IV of ch. 111 that provides an alternative to the appeals procedure specified in this paragraph, unless the person chooses to appeal the order to circuit court. If the alternative to the appeals procedure includes a hearing, the hearing shall be open to the public with reasonable

advance notice given by the employer. An accused person who chooses to appeal the decision of the board through a collectively bargained alternative to the appeals procedure specified in this paragraph is considered to have waived his or her right to circuit court review of the board decision.".

\*b3008/1.1\* 154. Page 48, line 10: after that line insert:

\*b3008/1.1\* "Section 150c. 59.692 (6m) of the statutes is amended to read:

59.692 (6m) For an amendment to an ordinance enacted under this section that affects an activity that meets all of the requirements under s. 281.165 (2) or (3) (a), the department may not proceed under sub. (6) or (7) (b) or (c), or otherwise review the amendment, to determine whether the ordinance, as amended, fails to meet the shoreland zoning standards.

\*b3008/1.1\* Section 150m. 62.231 (6m) of the statutes is amended to read:

62.231 (6m) Certain amendments to ordinances. For an amendment to an ordinance enacted under this section that affects an activity that meets all of the requirements under s. 281.165 (2) or (3) (a), the department of natural resources may not proceed under sub. (6), or otherwise review the amendment, to determine whether the ordinance, as amended, fails to meet reasonable minimum standards.".

\*b3055/2.1\* 155. Page 49, line 18: after that line insert:

\*b3055/2.1\* "Section 151n. 66.0303 (3) of the statutes is renumbered 66.0303 (3) (a) and amended to read:

66.0303 (3) (a) An Except as provided in par. (b), an agreement made under this section shall, prior to and as a condition precedent to taking effect, be submitted to the attorney general who shall determine whether the agreement is in proper form and compatible with the laws of this state. The attorney general shall approve any

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agreement submitted under this subsection paragraph unless the attorney general
finds that it does not meet the conditions set forth in this section and details in
writing addressed to the concerned municipal governing bodies the specific respects
in which the proposed agreement fails to meet the requirements of law. Failure to
disapprove an agreement submitted under this subsection paragraph within 90 days
of its submission constitutes approval. The attorney general, upon submission of an
agreement, shall transmit a copy of the agreement to the governor who shall consult
with any state department or agency affected by the agreement. The governor shall
forward to the attorney general any comments the governor may have concerning the
agreement.
*b3055/2.1* Section 151nb. 66.0303 (3) (b) of the statutes is created to read:
66.0303 (3) (b) An agreement under this section between a municipality of this
state and a municipality of another state that relates to the receipt, furnishing, or
joint exercise of fire fighting or emergency medical services need not be submitted
to or approved by the attorney general before the agreement may take effect.".
*b3098/2.1* 156. Page 49, line 18: after that line insert:
*b3098/2.1* "Section 151e. 66.0218 of the statutes is created to read:
66.0218 Direct annexation of certain town territory. (1) Definitions.
In this section:
(a) "Legal description" has the meaning given in s. 66.0217 (1) (c).
(b) "Members-elect" has the meaning given in s. 59.001 (2m).

(c) "Municipality" means a city, village, or town.

- (d) "Public services" includes police and fire protection; sewer and water treatment; stormwater treatment; building, health, and fire prevention inspections; planning; and public works services.
  - (e) "Scale map" has the meaning given in s. 66.0217 (1) (g).
- (2) CITY OR VILLAGE ORDINANCES. (a) *Enactment*. Notwithstanding s. 66.0221, the governing body of a city or village may, by a two-thirds vote of its members-elect, enact an ordinance to annex a contiguous town or contiguous town territory if all of the following apply:
- 1. The area of the territory to be annexed is less than 10 square miles and the territory is located in a county with a population of at least 425,000.
- 2. The annexing city or village is contiguous to more than 50% of the length of the boundary of the territory to be annexed.
- 3. The annexing city or village is capable of providing public services to the territory to be annexed at a level that at least equals the level of service that is being provided by the town.
- 4. The annexation of the territory will reduce any existing problems of duplicative public services being provided within the same area by more than one municipality.
- 5. The boundary of the territory to be annexed is contiguous to one or more cities or villages for at least 95% of its length, excluding areas that border on water, or on land whose condition prohibits development.
- (b) Requirements. The annexation ordinance shall contain a legal description of the territory annexed and the name of the town from which the territory is annexed. Upon enactment of the ordinance under par. (a) the city or village clerk shall file with the secretary of state 8 certified copies of the ordinance, 8 copies of a

tourism-related retailers.

1	scale map, and 8 copies of a plat which shows the boundaries of the city or village,
2	including the annexed territory.
3	(c) Secretary of state. Not later than 10 days after receiving the ordinance, scale
4	map, and plat, the secretary of state shall forward 2 copies of the ordinance, scale
5	map, and plat to the department of transportation, one copy to the department of
6	administration, one copy to the department of natural resources, one copy to the
7	department of revenue, one copy to the department of public instruction, and one
8	copy to the clerk of the town from which the territory was annexed.
9	(d) Action to contest annexation. Section 66.0217 (11) applies to annexations
10	under this section.
11	(3) Effectiveness of annexation ordinance. An ordinance enacted under sub.
12	(2) takes effect on the first day of the 2nd month beginning after enactment.
13	(4) SUNSET. This section does not apply after December 31, 2003.".
14	✓*b3105/1.1* 157. Page 49, line 19: delete the material beginning with that
15	line and ending with page 53, line 4.
16	*b2939/1.1* 158. Page 53, line 4: after that line insert:
17	*b2939/1.1* "Section 153s. 66.1113 (2) (a) of the statutes, as affected by 2001
18	Wisconsin Act 16, is amended to read:
19	66.1113 (2) (a) The governing body of a political subdivision, by a two-thirds
20	vote of the members of the governing body who are present when the vote is taken
21	may enact an ordinance or adopt a resolution declaring itself to be a premier resor
22	area if, except as provided in par. pars. (e) and (f), at least 40% of the equalized
23	assessed value of the taxable property within such political subdivision is used by

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**✓\*b2939/1.1\* Section 153t.** 66.1113 (2) (f) of the statutes is created to read:

66.1113 (2) (f) The city of Bayfield may enact an ordinance or adopt a resolution declaring itself to be a premier resort area under par. (a) even if less than 40% of the equalized assessed value of the taxable property within Bayfield is used by tourism-related retailers.".

**√\*b3087/1.1\* 159.** Page 53, line 4: after that line insert:

\*b3087/1.1\* "Section 153d. 66.0903 (10) (a) of the statutes is amended to read: 66.0903 **(10)** (a) Each contractor, subcontractor, or contractor's or subcontractor's agent performing work on a project that is subject to this section shall keep full and accurate records clearly indicating the name and trade or occupation of every person performing the work described in sub. (4) and an accurate record of the number of hours worked by each of those persons and the actual wages paid for the hours worked. If requested by any person, a contractor, subcontractor, or contractor's or subcontractor's agent performing work on a project that is subject to this section shall permit that person to inspect and copy any of those records to the same extent as if the record were maintained by the department, except that s. 19.36 (3) does not limit the duty of a subcontractor or a contractor's or subcontractor's agent to permit inspection and copying of a record under this paragraph. Before permitting the inspection and copying of a record under this paragraph, a contractor, subcontractor, or contractor's or subcontractor's agent shall delete from the record any personally identifiable information, as defined in s. 19.62 (5), contained in the record about any person performing the work described in sub. (4) other than the trade or occupation of the person, the number of hours worked by the person, and the actual wages paid for those hours worked.".

1	$\sqrt{\ }$ *b3069/3.1* 160. Page 53, line 20: after that line insert:
2	*b3069/3.1* "Section 156b. 70.32 (2) (c) 1. of the statutes is amended to read:
3.	70.32 (2) (c) 1. "Agricultural land" means land, exclusive of buildings and
4	improvements and the land necessary for their location and convenience, that is
5	devoted primarily to agricultural use, as defined by rule, if the land is a farm, as
6	defined in sub. (2s) (a) 2., and the owner or lessee of the land files the form under sub.
7	(2s).
8	*b3069/3.1* Section 156d. 70.32 (2) (c) 1m. of the statutes is created to read:
9	70.32 (2) (c) 1m. "Other," as it relates to par. (a) 7., means buildings and
10	improvements located on farms, as defined in sub. (2s) (a) 2.; including any residence
11	for the farm operator's spouse, children, parents, or grandparents; and the land
12	necessary for the location and convenience of those building and improvements.
13	*b3069/3.1* Section 156e. 70.32 (2s) of the statutes is created to read:
14	70.32 <b>(2s)</b> (a) In this subsection:
15	1. "Department" means the department of revenue.
16	2. "Farm" means a business engaged in activities included in the North
17	American Industry Classification System, 1997 edition, published by the U.S. office
18	of management and budget under any of the following classifications:
19	a. Classification 111-Crop production.
20	b. Classification 112-Animal production.
21	(b) Any person who owns or who is a lessee of land used as a farm shall file a
22	form, as prescribed by the department, with the assessor of each taxation district in
23	which land included in the farm is located no later than March 1 that certifies that
24	the person is the owner or lessee of land used as a farm. The person shall identify

on the form the land that is included in the farm. A person who has filed a form under this paragraph shall only file such a form in a subsequent year if in that subsequent year the person has acquired or leased additional land to be used as part of the farm.

- assessed as agricultural land under sub. (2r), the person who owns or who is the lessee of the land shall notify the assessor of the taxation district in which the person's land is located, on a form prescribed by the department. If the use of the person's land has changed so that it may no longer be assessed as agricultural land under sub. (2r) and the person who owns or who is the lessee of the land does not notify the assessor of the taxation district as provided under this paragraph, the taxation district shall treat the difference between the land's value as agricultural land under sub. (2r) and the land's value under the appropriate classification as provided under sub. (2) (a) as omitted property under s. 70.44 and collect from the owner of the land the penalty under s. 74.485.
- (d) If a person who owns or who is a lessee of land used as a farm fails to timely file the form under par. (b), the land may be assessed as agricultural land if the person appeals the land's classification to the board of review under s. 70.47 or files a claim under s. 74.35 with the taxation district and the board of review or the taxation district determines that the land is agricultural land, as defined in sub. (2)

20 (c) 1.".

\*b2382/1.1\* 161. Page 53, line 25: after that line insert:

\*b2382/1.1\* "Section 157m. 70.995 (8) (a) of the statutes is amended to read:

70.995 (8) (a) The secretary of revenue shall establish a state board of assessors, which shall be comprised of the members of the department of revenue

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whom the secretary designates. The state board of assessors shall investigate any objection filed under par. (c) or (d) if the fee under that paragraph is paid. The state board of assessors, after having made the investigation, shall notify the person assessed or the person's agent and the appropriate municipality of its determination by 1st class mail or electronic mail. Beginning with objections filed in 1989, the state board of assessors shall make its determination on or before April 1 of the year after the filing. If the determination results in a refund of property taxes paid, the state board of assessors shall include in the determination a finding of whether the refund is due to false or incomplete information supplied by the person assessed. The person assessed or the municipality having been notified of the determination of the state board of assessors shall be deemed to have accepted the determination unless the person or municipality files a petition for review with the clerk of the tax appeals commission as provided in s. 73.01 (5) and the rules of practice promulgated by the commission. If an assessment is reduced by the state board of assessors, the municipality affected may file an appeal seeking review of the reduction, or may, within 30 days after the person assessed files a petition for review, file a cross-appeal, before the tax appeals commission even though the municipality did not file an objection to the assessment with the board. If the board does not overrule a change from assessment under this section to assessment under s. 70.32 (1), the affected municipality may file an appeal before the tax appeals commission. If an assessment is increased by the board, the person assessed may file an appeal seeking review of the increase, or may, within 30 days after the municipality files a petition for review, file a cross-appeal, before the commission even though the person did not file an objection to the assessment with the board.

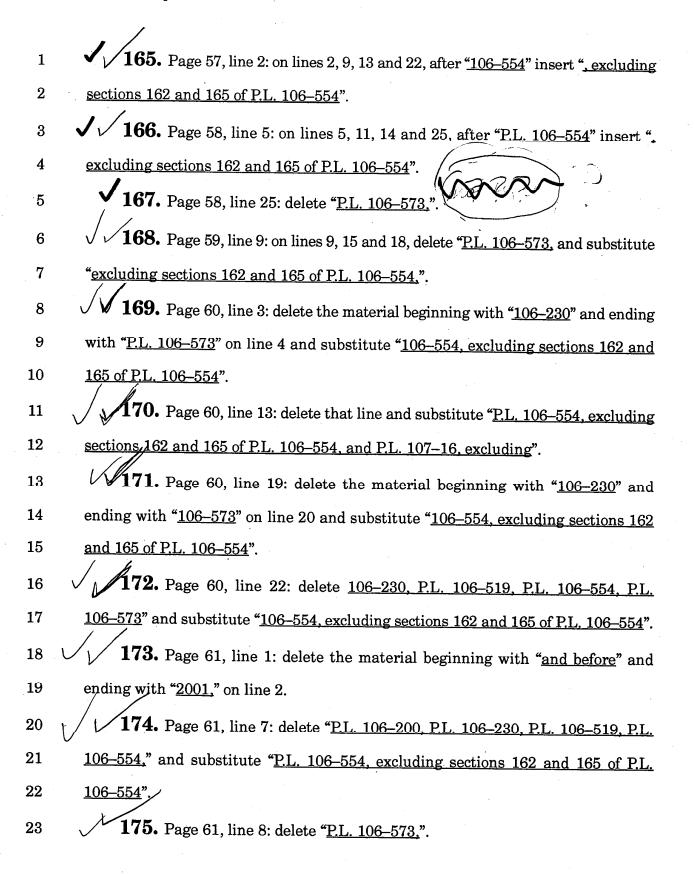
\*b2382/1.1\* Section 157n. 70.995 (8) (b) 1. of the statutes, as affected by 2001 Wisconsin Act 16, is amended to read:

70.995 (8) (b) 1. The department of revenue shall annually notify each manufacturer assessed under this section and the municipality in which the manufacturing property is located of the full value of all real and personal property owned by the manufacturer. The notice shall be in writing and shall be sent by 1st class mail or electronic mail. In addition, the notice shall specify that objections to valuation, amount, or taxability must be filed with the state board of assessors within 60 days of issuance of the notice of assessment, that objections to a change from assessment under this section to assessment under s. 70.32 (1) must be filed within 60 days after receipt of the notice, that the fee under par. (c) 1. or (d) must be paid and that the objection is not filed until the fee is paid. A statement shall be attached to the assessment roll indicating that the notices required by this section have been mailed and failure to receive the notice does not affect the validity of the assessments, the resulting tax on real or personal property, the procedures of the tax appeals commission or of the state board of assessors, or the enforcement of delinquent taxes by statutory means.".

✓ 162. Page 54, line 12: on lines 12 and 19, after "P.L. 106–554" insert ", excluding sections 162 and 165 of P.L. 106–554".

**163.** Page 55, line 2: on lines 2, 6, 16 and 24, after "P.L. 106–554" insert ".
21 excluding sections 162 and 165 of P.L. 106–554".

**164.** Page 56, line 6: on lines 6, 9 and 20, after "106–554" insert ", excluding sections 162 and 165 of P.L. 106–554".



1	176. Page 61, line 16: delete "P.L. 106-200, P.L. 106-230,".
2	177. Page 61, line 17: delete "106-519, P.L. 106-554, P.L. 106-573" and
3	substitute "106-554, excluding sections 162 and 165 of P.L. 106-554".
4	<b>178.</b> Page 61, line 21: delete "and before January 1, 2001,".
5	<b>179.</b> Page 61, line 22: delete " <u>106–200, P.L.</u> ".
6	<b>180.</b> Page 61, line 23: delete "106-230, P.L. 106-519, P.L. 106-554, P.L.
7	106-573" and substitute "106-554, excluding sections 162 and 165 of P.L. 106-554".
8	<b>181.</b> Page 61, line 25: delete " <u>P.L. 106–200, P.L. 106–230, P.L. 106–519,</u> ".
9	182. Page 62, line 1: delete ". P.L. 106-573.".
10	$\sqrt{183}$ . Page 62, line 3: delete the material beginning with that line and ending
11	with page 63, line 24.
12	*b2888/1.1* 184. Page 64, line 9: delete the material beginning with that line
13	and ending with page 66, line 15.
14	√*b3118/2.9* 185. Page 66, line 15: after that line insert:
15	*b3118/2.9* "Section 170j. 71.07 (6s) of the statutes is created to read:
16	71.07 (6s) Campaign fund tax credit. (a) Definitions. In this subsection:
17	1. "Claimant" means an individual who makes a designation.
18	2. "Designation" means an amount that may be designated under s. 71.10(3)
19	(am).
20	(b) Filing claims. Subject to the limitations and conditions provided in this
21	subsection, a claimant may claim as a credit against the tax imposed under s. 71.02,
22	up to the amount of those taxes, for the taxable year to which the income tax return

relates, an amount equal to the claimant's designation.

as follows:

- (c) Limitations and conditions. 1. No credit may be allowed under this subsection unless it is claimed within the time period under s. 71.75 (2).
  - 2. If both spouses of a married couple meet the definition of claimant under par.(a) 1., each spouse may claim the credit under this subsection.
  - (d) Administration. Subsection (9e) (d), to the extent that it applies to the credit under that subsection, applies to the credit under this subsection.

\*b3118/2.9\* Section 170L. 71.08 (1) (intro.) of the statutes is amended to read: 71.08 (1) Imposition. (intro.) If the tax imposed on a natural person, married couple filing jointly, trust or estate under s. 71.02, not considering the credits under ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3s), (6), (6s), and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1dx), (1fd), (2m) and (3) and subchs. VIII and IX and payments to other states under s. 71.07 (7), is less than the tax under this section, there is imposed on that natural person, married couple filing jointly, trust or estate, instead of the tax under s. 71.02, an alternative minimum tax computed

\*b3118/2.9\* SECTION 170n. 71.10 (3) (a) of the statutes is renumbered 71.10 (3) (am) and amended to read:

71.10 (3) (am) Every individual, who is a full—year resident of this state, filing an income tax return who has would have a tax liability or is entitled to a tax refund before making a designation under this paragraph may designate \$1 the lesser of \$20 or the individual's tax liability for transfer to the Wisconsin election campaign fund for the use of eligible candidates under s. 11.50. If the individuals filing a joint return would have a tax liability or are entitled to a tax refund before making a designation under this paragraph, each individual may make a designation of \$1 the lesser of \$20

or one-half of the married couple's tax liability under this subsection. Each individual making a designation shall indicate whether the amount designated by that individual shall be placed in the general account for the use of all eligible candidates for state office, or in the account of an eligible political party whose name is certified to the secretary of revenue under s. 11.50 (14). If an individual does not indicate that the amount of his or her designation shall be placed in the account of a particular eligible political party, that amount shall be placed in the general account.

\*b3118/2.9\* Section 170p. 71.10 (3) (ac) of the statutes is created to read:

71.10 (3) (ac) In this subsection, "tax liability" means any amount of tax determined by an individual or by an individual and his or her spouse after he or she calculates the order of computation through s. 71.10 (4) (gu).

\*b3118/2.9\* Section 170r. 71.10 (3) (b) of the statutes is amended to read:

71.10(3) (b) The secretary of revenue shall provide a place for those ensure that space for the designations under par. (am) is provided on the face of the individual income tax return and in a manner that is convenient to the individual filing the return. The secretary of revenue shall provide next to that the place on the return where designation under par. (am) is made a statement that a designation will not increase tax liability, that the amount of a designation may be claimed as a credit under s. 71.07 (6s), and that by making a designation the individual is also claiming the credit. The department of revenue shall ensure that an individual may make the designation under par. (am) and claim the credit under s. 71.07 (6s) by marking only one box, which shall be on the face of the individual income tax return. The secretary of revenue shall also provide and highlight a place in the instructions that accompany the return for information submitted to the secretary by the elections

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board under s. 11.50 (2m) without cost to the board. Annually on August 15, the secretary of revenue shall certify to the elections board, the department of administration, and the state treasurer under s. 11.50 the total amount of designations made on returns processed by the department of revenue during the preceding fiscal year and the amount of designations made during that fiscal year for the general account and for the account of each eligible political party. If any individual designates an amount greater than the amount authorized under par. (am) or attempts to place any condition or restriction upon a designation not authorized under par. (am), that individual is deemed not to have made a designation on his or her tax return. \*b3118/2.9\* Section 170s. 71.10 (3) (d) of the statutes is created to read: 71.10 (3) (d) If an individual's income tax return is prepared by a paid tax preparer and if the individual does not make a designation under par. (am), the tax preparer shall obtain from the individual his or her signature, on a form prepared by the department of revenue, acknowledging that he or she chooses not to make a designation under par. (am). The form shall contain information regarding the purposes of the designation. No penalty may be imposed on a paid tax preparer who fails to obtain from any individual the form that is required under this paragraph. \*b3118/2.9\* Section 170t. 71.10 (4) (gw) of the statutes is created to read: 71.10 (4) (gw) 1. The addition of the campaign fund designation under sub. (3) (am). 2. The subtraction of the campaign fund tax credit under s. 71.07 (6s).".

\*b2450/1.1\* 186. Page 66, line 15: after that line insert:

1	*b2450/1.1* "Section 170L. 71.05 (6) (b) 32. (intro.) of the statutes, as created
2	by 1999 Wisconsin Act 44, is amended to read:
3	71.05 (6) (b) 32. (intro.) An amount paid into a college savings account, as
4	described in s. 14.64, if the beneficiary of the account either is the claimant er; is the
5	claimant's child and the claimant's dependent who is claimed under section 151 (c)
6	of the Internal Revenue Code; or is the claimant's grandchild; calculated as follows:
7	* <b>b2450/1.1</b> * <b>S</b> ECTION <b>170Lb.</b> 71.05 (6) (b) 32. a. of the statutes, as created by
8	1999 Wisconsin Act 44, is amended to read:
9	71.05 (6) (b) 32. a. An amount equal to not more than \$3,000 per beneficiary
10	by each contributor to an account for each year to which the claim relates, except that
11	the total amount for which a deduction may be claimed under this subdivision and
12	under subd. 33., per beneficiary by any claimant may not exceed \$3,000 each year.
13	In the case of a married couple filing a joint return, the total deduction under this
14	subdivision and under subdivision 33., per beneficiary by the married couple may not
15	exceed \$3,000 each year.
16	*b2450/1.1* Section 170Ld. 71.05 (6) (b) 33. (intro.) of the statutes, as created
17	by 1999 Wisconsin Act 44, is amended to read:
18	71.05 (6) (b) 33. (intro.) An amount paid into a college tuition and expenses
19	program, as described in s. 14.63, if the beneficiary of the account either is the
20	claimant or; is the claimant's child and the claimant's dependent who is claimed
21	under section 151 (c) of the Internal Revenue Code; or is the claimant's grandchild;
22	calculated as follows:
<b>2</b> 3	* <b>b2450/1.1</b> * <b>Section 170Le.</b> 71.05 (6) (b) 33. a. of the statutes, as created by
24	1999 Wisconsin Act 44, is amended to read:

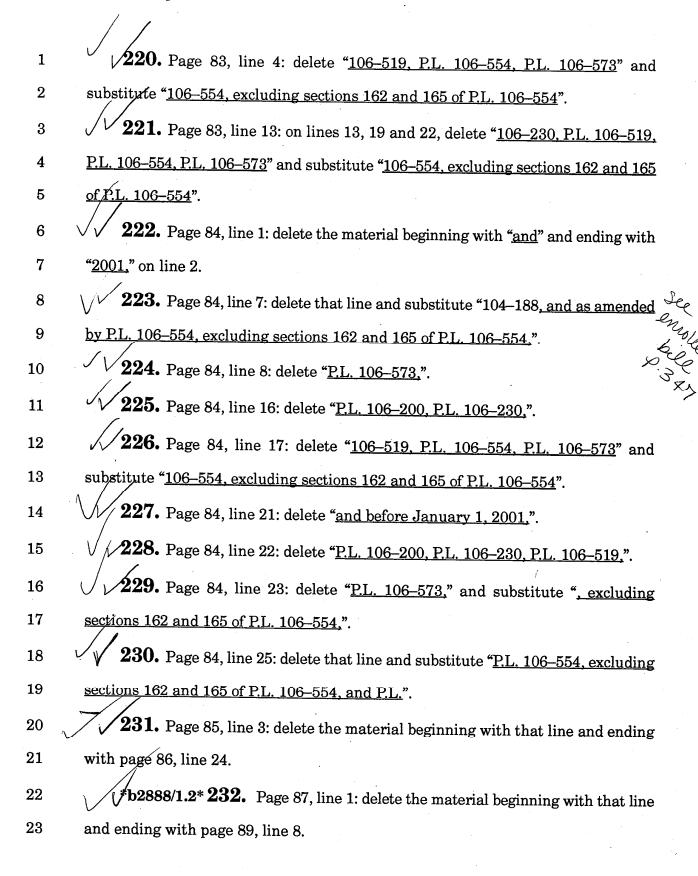
1	71.05 (6) (b) 33. a. An amount equal to not more than \$3,000 per beneficiary
2	by each contributor to an account for each year to which the claim relates, except that
3	the total amount for which a deduction may be claimed under this subdivision and
4	under subd. 32., per beneficiary by any claimant may not exceed \$3,000 each year.
5	In the case of a married couple filing a joint return, the total deduction under this
6	subdivision and under subdivision 32., per beneficiary by the married couple may not
7	exceed \$3,000 each year.".
8	*b3036/3.1* 187. Page 66, line 15: after that line insert:
9	*b3036/3.1* "Section 170q. 71.10 (7) (c) of the statutes is created to read:
10	71.10 (7) (c) 1. For taxable years beginning after December 31, 2000, this state
11	shall pay Minnesota interest on any reciprocity payment that is due under this
12	subsection. Interest shall be calculated according to the Laws of Minnesota 2002
13	Chapter 377, or at another rate and under another method of calculation that is
14	agreed to by Minnesota and Wisconsin.".
15	<b>188.</b> Page 67, line 2: on lines 2, 11, 18 and 22, after "P.L. 106–554" insert ".
16	excluding sections 162 and 165 of P.L. 106-554".
17	189. Page 68, line 8: on lines 8, 17 and 24, after "P.L. 106-554" insert ".
18	excluding sections 162 and 165 of P.L. 106-554".
19	190. Page 69, line 2: on lines 2, 12 and 21, after "P.L. 106-554" insert ".
20	excluding sections 162 and 165 of P.L. 106-554".
21	191. Page 70, line 3: on lines 3, 7 and 17, after "P.L. 106-554" insert ".
22	excluding sections 162 and 165 of P.L. 106-554".
23	192. Page 71, line 2: on lines 2, 8, 11 and 21, after "P.L. 106-554" insert ".
24	excluding sections 162 and 165 of P.L. 106-554".

sections 162 and 165 of P.L. 106-554,".

**193.** Page 71, line 21: delete "P.L. 106-573.". 1 **194.** Page 72, line 6: on lines 6, 13 and 16, delete "P.L. 106-573," and 2 3 substitute "excluding sections 162 and 165 of P.L. 106-554,". **195.** Page 72, line 25: delete "P.L. 106–230, P.L. 106–519,". 4 196. Page 73, line 1: delete "P.L. 106-573," and substitute "excluding sections 5 162 and 165 of P.L. 106-554,". 6 **97.** Page 73, line 11: delete "P.L. 106-230, P.L. 106-519.". 7 **198.** Page 73, line 12: delete "P.L. 106-573." and substitute "excluding 8 9 sections 162 and 165 of P.L. 106-554,". **199.** Page 73, line 17: delete "106–170<u>, P.L.</u>" and substitute "106–170<u>,</u>". 10 **\cancel{2}00.** Page 73, line 18: delete that line and substitute "P.L. 106–554, excluding" 11 12 sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding". **201.** Page 73, line 20: delete "P.L. 106–230.". 13 14 **202.** Page 73, line 21: delete "106-519, P.L. 106-554, P.L. 106-573" and substitute "PLY106-554, excluding sections 162 and 165 of P.L. 106-554, (15)**203.** Page 74, line 1: delete "and before January 1, 2001,". 16 204. Page 74, line 5: delete that line and substitute "amended by P.L. 17 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 107-16, 18 19 excluding". **205.** Page 74, line 16: delete "P.L. 106–200, P.L. 106–230, P.L. 106–519,". 20 **206.** Page 74, line 17: delete "P.L. 106-573," and substitute "excluding 21

**207.** Page 74, line 21: delete "and before January 1, 2001,". 1 **208.** Page 74, line 22: delete "P.L. 106–200, P.L. 106–230, P.L. 106–519,". 2 209. Page 74, line 23: delete "P.L. 106-573," and substitute "excluding 3 4 sections 162 and 165 of P.L. 106-554,". 210. Page 74, line 25: delete that line and substitute "P.L. 106-554, excluding 5 6 sections 162 and 165 of P.L. 106-554, and P.L.".  $oldsymbol{211.}$  Page 75, line 3: delete the material beginning with that line and ending 7 8 with page 77, line 2. **212.** Page 77, line 14: on lines 14 and 22, after "106–554" insert ", excluding 9 10 sections 162 and 165 of P.L. 106-554". **213.** Page 78, line 4: on lines 4, 8 and 18, after "<u>106–554</u>" insert "<u>, excluding</u> 11 12 sections 162 and 165 of P.L. 106-554". **214.** Page 79, line 1: on lines 1, 7, 11 and 20, after "106–554" insert ", excluding 13 14 sections 162 and 165 of P.L. 106-554". **215.** Page 80, line 3: on lines 3, 9, 13 and 23, after "106-554" insert ", excluding 15 16 sections 162 and 165 of P.L. 106-554". **216.** Page 81, line 6: on lines 6, 12, 15 and 25, after "106-554" insert ". 17 18 excluding sections 162 and 165 of P.L. 106-554". **√217.** Page 81, line 25: delete "P.L. 106–573.". 19 218. Page 82, line 9: on lines 9, 15 and 18, delete "P.L. 106-573," and 20 21 substitute "excluding sections 162 and 165 of P.L. 106-554,".

**219.** Page 83, line 3: delete "106–230, P.L.".



**233.** Page 89, line 21: after "106–554" insert ", excluding sections 162 and 165 1 of P.L. 106-554". 2 234. Page 90, line 3: on lines 3, 12 and 19, after "106-554" insert ", excluding 3 sections 162 and 165 of P.L. 106-554". 4 235. Page 91, line 7: on lines 7, 14 and 21, after "P.L. 106-554" insert ", 5 6 excluding sections 162 and 165 of P.L. 106-554". 236. Page 92, line 1: on lines 1, 12 and 19, after "P.L. 106-554" insert ", 7 8 excluding sections 162 and 165 of P.L. 106-554". **237.** Page 93, line 2: on lines 2, 9 and 21, after "P.L. 106-554" insert ", 10 excluding sections 162 and 165 of P.L. 106-554". **238.** Page 94, line 3: on lines 3, 9, 13 and 24, after "P.L. 106–554" insert ", 11 12 excluding sections 162 and 165 of P.L. 106-554". 239. Page 95, line 7: on lines 7, 15 and 22, after "106-554" insert ", excluding 13 14 sections 162 and 165 of P.L. 106-554". **240.** Page 96, line 9: on lines 9, 17 and 23, after "106-554" insert ", excluding 15 16 sections 162 and 165 of P.L. 106-554". **241.** Page 97, line 1: on lines 1, 12 and 20, after "P.L. 106-554" insert ". 17 18 excluding sections 162 and 165 of P.L. 106-554". **242.** Page 98, line 4: on lines 4, 13 and 25, after "P.L. 106-554" insert ". 19 20 excluding sections 162 and 165 of P.L. 106-554". 243. Page 99, line 8: on lines 8, 14 and 17, after "P.L. 106-554" insert ", 21 22 excluding sections 162 and 165 of P.L. 106-554".

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- **244.** Page 100, line 3: on lines 3, 12 and 21, delete "P.L. 106-573," and 1
- 2 substitute "P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,".
- $\mathbf{245.}$  Page 101, line 5: on lines 5 and 18, delete "P.L. 106–573," and substitute 3
- 4 "P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,".
- **√246.** Page 102, line 2: on lines 2, 8 and 11, delete "P.L. 106-573," and 5
- 6 substitute "excluding sections 162 and 165 of P.L. 106-554,".
- **247.** Page 102, line 22: delete that line and substitute "106-554, excluding" 7
- 8 sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding".
- **248.** Page 103, line 6: on lines 6 and 15, delete "P.L. 106-230, P.L. 106-519, 9
- 10 P.L. 106-554, P.L. 106-573" and substitute "106-554, excluding sections 162 and 165
- 11 of P.L. 106-554".
- **249.** Page 103, line 24: delete "<u>P.L. 106–230, P.L. 106–519.</u>". 12
- $\sqrt{250}$ . Page 103, line 25: delete "P.L. 106–573," and substitute "excluding 13
- sections 162 and 165 of P.L. 106-554,". 14
- **√251.** Page 104, line 11: delete "<u>P.L. 106–230, P.L. 106–519.</u>". 15
- 252. Page 104, line 12: delete "P.L. 106-573," and substitute "excluding 16
- sections 162 and 165 of P.L. 106-554,". 17
- $\sqrt{253}$ . Page 104, line 20: delete the material beginning with " $\frac{106-230}{250}$ " and 18
- ending with "106-573" on line 21 and substitute "106-554, excluding sections 162 19
- and 165 of P.L. 106-554". 20
- **254.** Page 105, line 1: delete "P.L. 106–230, P.L. 106–519,". 21
- 255. Page 105, line 2: delete "P.L. 106-573," and substitute "excluding 22
- 23 sections 162 and 165 of P.L. 106-554,".

**256.** Page 105, line 4: delete "<u>106–230, P.L. 106–519, P.L. 106–554, P.L.</u>" and 1 2 substitute "106-554, excluding sections 162 and 165 of P.L. 106-554". **257.** Page 105, line 5: delete "106-573<sub>0</sub>". 3 **258.** Page 105, line 8: delete the material beginning with "and" and ending 5 with "2001," on line 9. **259.** Page 105, line 15: delete "106-200, P.L. 106-230, P.L.". 6 **260.** Page 105, line 16: delete "<u>106–519, P.L. 106–554, P.L. 106–573</u>" and 8 substitute "106-554, excluding sections 162 and 165 of P.L. 106-554". **261.** Page 105, line 25: delete that line and substitute "P.L. 106-554, 9 10 excluding sections 162 and 165 of P.L. 106-554, and P.L.". **262.** Page 106, line 8: delete "<u>P.L. 106–200, P.L. 106–230.</u>". 11 **263.** Page 106, line 9: delete "106-519, P.L. 106-554, P.L. 106-573" and 12 13 substitute "106-554, excluding sections 162 and 165 of P.L. 106-554". **264.** Page 106, line 18: delete that line and substitute "P.L. 106-554, 14 15 excluding sections 162 and 165 of P.L. 106-554, and P.L.". **265.** Page 107, line 5: delete that line and substitute "amended by P.L. 16 106-554, excluding sections 162 and 165 of P.L. 106-554,". 17 **266.** Page 107, line 14: delete "P.L. 106-200, P.L. 106-230.". 18 **267.** Page 107, line 15: delete "<u>106–519, P.L. 106–554, P.L. 106–573</u>" and 19 substitute "106-554, excluding sections 162 and 165 of P.L. 106-554". 20 **268.** Page 107, line 19: delete "and before January 1, 2001.". 21

**269.** Page 107, line 20: delete that line and substitute "Revenue Code made 1 2 by P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,".  $\sqrt{270}$ . Page 107, line 21: delete "106–573.". 3 **271.** Page 107, line 22: delete "P.L. 106–200.". ✓272. Page 107, line 23: delete that line and substitute "P.L. 106-554. 5 WF excluding sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding". 6 **273.** Page 108, line 1: delete the material beginning with that line and ending  $\langle 1 \rangle$ 7 8 with page 112, line 25. **274.** Page 113, line 24: after "P.L. 106–554" insert ", excluding sections 162 9, 10 and 165 of P.L. 106-554". **√275.** Page 114, line 8: on lines 8, 18 and 22, after "P.L. 106-554" insert ", 11 12 excluding sections 162 and 165 of P.L. 106-554". **276.** Page 115, line 7: on lines 7, 16 and 25, after "P.L. 106 554" insert ", 13 14 excluding sections 162 and 165 of P.L. 106-554". **277.** Page 116, line 3: on lines 3, 13 and 22, after "106-554" insert ", excluding 15 16 sections 162 and 165 of P.L. 106-554". 278. Page 117, line 6: on lines 6, 9 and 18, after "P.L. 106-554" insert ", 17 18 excluding sections 162 and 165 of P.L. 106-554". **279.** Page 118, line 3: on lines 3, 11, 14 and 24, after "P.L. 106-554" insert ", 19 20 excluding sections 162 and 165 of P.L. 106-554". **280.** Page 118, line 24: delete "P.L. 106–573.". 21 **281.** Page 119, line 10: delete "P.L. 106-573," and substitute ", excluding 22 sections 162 and 165 of P.L. 106-554,". 23

- 1 **282.** Page 119, line 18: on lines 18 and 21, delete "P.L. 106-573," and
- substitute "excluding sections 162 and 165 of P.L. 106-554,".
- 3 **283.** Page 120, line 6: delete "P.L. 106–230.".
- 4 284. Page 120, line 7: delete "106-519, P.L. 106-554, P.L. 106-573" and
- 5 substitute "106–554, excluding sections 162 and 165 of P.L. 106–554".
- 6 **285.** Page 120, line 17: delete "P.L. 106–230, P.L. 106–519,".
- 7 **286.** Page 120, line 18: delete "P.L. 106-573." and substitute "excluding
- 8 sections 162 and 165 of P.L. 106-554,".
- 9 **287.** Page 121, line 1: delete that line and substitute "106-554, excluding
- sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding".
- 11 **288.** Page 121, line 3: delete "P.L. 106–230.".
- 12 **289.** Page 121, line 4: delete "106-519, P.L. 106-554, P.L. 106-573" and
- 13 substitute "106-554, excluding sections 162 and 165 of P.L. 106-554".
- 14 **290.** Page 121, line 8: delete "and before January 1, 2001,".
- 15 **291.** Page 121, line 12: delete "P.L. 106–200, P.L. 106–230, P.L. 106–519,".
- sections 162 and 165 of P.L. 106-554,".
- 18 **J/293.** Page 121, line 23: delete "<u>P.L. 106–200, P.L. 106–230, P.L. 106–519,</u>".
- 19 **294.** Page 121, line 24: delete "P.L. 106-573," and substitute "excluding
- 20 <u>sections 162 and 165 of P.L. 106–554,"</u>.
- 21 **295.** Page 122, line 5: delete "and before January 1, 2001,".
- 22 **296.** Page 122, line 6: delete "<u>P.L. 106–200, P.L. 106–230, P.L. 106–519."</u>.

- 1 **297.** Page 122, line 7: delete "<u>P.L. 106–573</u>," and substitute "excluding
- 2 sections 162 and 165 of P.L. 106-554,".
- 3 **//298.** Page 122, line 9: delete that line and substitute "P.L. 106–554, excluding
- 4 sections 162 and 165 of P.L. 106-554, and P.L.".
- 5 **1299.** Page 122, line 12: delete the material beginning with that line and
- 6 ending with page 124, line 14.
- 7 **J/300.** Page 126, line 2: on lines 2, 9, 17 and 21, after "106-554" insert ",
- 8 <u>excluding sections 162 and 165 of P.L. 106–554</u>".
- 9 **301.** Page 127, line 5: on lines 5, 12, 20 and 24, after "106-554" insert ".
- 10 excluding sections 162 and 165 of P.L. 106-554".
- 11 **302.** Page 128, line 7: on lines 7, 14 and 22, after "P.L. 106-554" insert ",
- 12 excluding sections 162 and 165 of P.L. 106-554".
- 13 **303.** Page 129, line 1: on lines 1, 10, 17 and 25, after "106-554" insert ".
- excluding sections 162 and 165 of P.L. 106-554".
- 15 **304.** Page 130, line 3: on lines 3, 12 and 20, after "106–554" insert ", excluding
- sections 162 and 165 of P.L. 106-554".
- 17 **305.** Page 130, line 12: on lines 12 and 20, delete "P.L. 106–573.".
- 18 **306.** Page 131, line 3: on lines 3 and 6, delete "P.L. 106-573," and substitute
- 19 "excluding sections 162 and 165 of P.L. 106-554.".
- 307. Page 131, line 14: delete "P.L. 106-230, P.L. 106-519,"
- 21 **308.** Page 131, line 15: delete "P.L. 106-573," and substitute "excluding
- 22 sections 162 and 165 of P.L. 106-554,".

- 309. Page 131, line 23: delete "106-230, P.L. 106-519, P.L. 106-554, P.L.
- 2 <u>106–573</u>" and substitute "<u>106–554</u>, excluding sections 162 and 165 of P.L. 106–554".
- 3 310. Page 132, line 5: delete "P.L. 106–230, P.L. 106–519."
- 4 /311. Page 132, line 6: delete "P.L. 106-573," and substitute "excluding
- 5 sections 162 and 165 of P.L. 106-554,".
- 6 **12.** Page 132, line 8: delete "106–230, P.L. 106–519, P.L. 106–554, P.L." and
- 7 substitute "106-554, excluding sections 162 and 165 of P.L. 106-554,".
- 8 /313. Page 132, line 9: delete "106-573.".
- 9 /314. Page 132, line 12: delete the material beginning with "and" and ending
- 10 with "2001," on line 13.
- 11 315. Page 132, line 17: delete that line and substitute "amended by P.L.
- 12 <u>106-554</u>, excluding sections 162 and 165 of P.L. 106-554,".
- 13 **316.** Page 133, line 1: delete that line and substitute "P.L. 106-554, excluding
- 14 sections 162 and 165 of P.L. 106-554, and P.L.".
- 15 **317.** Page 133, line 7: delete "and before January 1, 2001,".
- 16 **318.** Page 133, line 8: delete "P.L. 106–200, P.L. 106–230, P.L. 106–519.".
- 17 319. Page 133, line 9: delete ", P.L. 106-573," and substitute \*\*(excluding)
- 18 <u>sections 162 and 165 of P.L. 106–554,"</u>.
- 19 **320.** Page 133, line 11: delete that line and substitute "P.L. 106-554,
- 20 <u>excluding sections 162 and 165 of P.L. 106-554, and P.L.</u>".
- 21 321. Page 133, line 14: delete the material beginning with that line and
- ending with page 135, line 9.

**\*b2383/1.1\* 323.** Page 139, line 16: after that line insert:

\*b2383/1.1\* "Section 233e. 77.52 (13) of the statutes is amended to read:

77.52 (13) For the purpose of the proper administration of this section and to prevent evasion of the sales tax it shall be presumed that all receipts are subject to the tax until the contrary is established. The burden of proving that a sale of tangible personal property or services is not a taxable sale at retail is upon the person who makes the sale unless that person takes from the purchaser a certificate to the effect that the property or service is purchased for resale or is otherwise exempt; except that no certificate is required for sales of cattle, sheep, goats, and pigs that are sold at a livestock market, as defined in s. 95.68 (1) (e), and no certificate is required for sales of commodities, as defined in 7 USC 2, that are consigned for sale in a warehouse in or from which the commodity is deliverable on a contract for future delivery subject to the rules of a commodity market regulated by the U.S. commodity futures trading commission if upon the sale the commodity is not removed from the warehouse.

\*b2383/1.1\* Section 233g. 77.53 (10) of the statutes is amended to read:

77.53 (10) For the purpose of the proper administration of this section and to prevent evasion of the use tax and the duty to collect the use tax, it is presumed that tangible personal property or taxable services sold by any person for delivery in this state is sold for storage, use, or other consumption in this state until the contrary is established. The burden of proving the contrary is upon the person who makes the sale unless that person takes from the purchaser a certificate to the effect that the

property or taxable service is purchased for resale, or otherwise exempt from the tax; except that no certificate is required for sales of cattle, sheep, goats, and pigs that are sold at a livestock market, as defined in s. 95.68 (1) (e), and no certificate is required for sales of commodities, as defined in 7 USC 2, that are consigned for sale in a warehouse in or from which the commodity is deliverable on a contract for future delivery subject to the rules of a commodity market regulated by the U.S. commodity futures trading commission if upon the sale the commodity is not removed from the warehouse."

\*b2384/1.2\* 324. Page 139, line 16: after that line insert:

\*b2384/1.2\* "Section 232p. 73.03 (52) of the statutes is amended to read:

73.03 (52) To enter into agreements with the internal revenue service Internal Revenue Service that provide for offsetting state tax refunds against federal tax obligations; and to charge a fee up to \$25 per transaction for such offsets; and offsetting federal tax refunds against state tax obligations, if the agreements provide that setoffs under ss. 71.93 and 71.935 occur before the setoffs under those agreements.".

/\*b2385/1.2\* 325. Page 139, line 16: after that line insert:

\*b2385/1.2\* "Section 232m. 73.03 (28d) of the statutes is created to read:

73.03 (28d) To enter into a contract to participate in the multistate tax commission audit program. The department shall allocate a portion of the amount collected under chs. 71 and 77 through the contract to the appropriation under s. 20.566 (1) (hn) to pay the fees necessary to participate in the multistate tax commission audit program. The department shall allocate the remainder of such collections to the general fund.".

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1	<b>√*b2482/3.2* 326.</b> Page 139, line 16: after that line insert:
2	*b2482/3.2* "Section 233L. 77.82 (2) (intro.) of the statutes is amended to
3	read:
4	77.82 (2) Petition. (intro.) Any owner of land may petition the department to
5	designate any eligible parcel of land as managed forest land. A petition may include
6	any number of eligible parcels under the same ownership in a single municipality.
7	Each petition shall be submitted on a form provided by the department and shall be
8	accompanied by a nonrefundable \$10 application fee unless a different amount of the
9	fee is established by the department by rule at an amount equal to the average
10	expense to the department of recording an order issued under this subchapter. The
11	fee shall be deposited in the conservation fund and credited to the appropriation
12	under s. 20.370 (1) (cr). Each petition shall include all of the following:
13	*b2482/3.2* Section 233m. 77.82 (2m) of the statutes is created to read:
14	77.82 (2m) FEES FOR PETITIONS. (a) Except as provided in par. (b), a petition
15	under sub. (2) or (4m) shall be accompanied by a nonrefundable application fee of

- (b) If the petition is accompanied by a proposed management plan as provided in par. (c), the nonrefundable application fee shall be \$10 unless a different amount for the fee is established by the department by rule at an amount equal to the average expense to the department of recording an order issued under this subchapter.
- (c) A proposed management plan that qualifies for the reduced fee under par.(b) shall be one of the following:
- 1. A management plan prepared by a qualified forester, as defined by rule by the department.

- 2. Any other management plan approved by the department.
  - 3. For petitions under sub. (4m), a recent management plan that was approved by the department for the forest cropland that is subject to the conversion petition under sub. (4m).
  - (d) All the fees collected under this subsection shall be deposited in the conservation fund. The fees collected under par. (b) and \$10 of each \$100 fee collected under par. (a) shall be credited to the appropriation under s. 20.370 (1) (cr).
  - (e) If the proposed management plan is not approved by the department under its initial review under sub. (3) (a), the department shall collect from the petitioner a fee in an amount equal to \$100 less the amount the petitioner paid under par. (c).

\*b2482/3.2\* Section 233n. 77.82 (3) (a) of the statutes is amended to read:

77.82 (3) (a) The petitioner may submit a proposed management plan for the entire acreage of each parcel with the petition. The department, after considering the owner's forest management objectives as stated under sub. (2) (e), shall <u>review and</u> either approve or disapprove the proposed plan. If the department disapproves a plan, it shall inform the petitioner of the changes necessary to qualify the plan for approval <u>upon subsequent review</u>.

## \*b2482/3.2\* Section 233nm. 77.82 (4) of the statutes is amended to read:

77.82 (4) Additions to Managed forest land an additional parcel of land in the department to designate as managed forest land an additional parcel of land in the same municipality if the additional parcel is at least 3 acres in size and is contiguous to any of the owner's designated land. The petition shall be accompanied by a nonrefundable \$10 application fee unless a different amount of the fee is established in the same manner as the fee under sub. (2) (2m) (b). The fee shall be deposited in the conservation fund and credited to the appropriation under s. 20.370 (1) (cr). The

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3	* <b>b2482/3.2</b> * <b>Section 2330.</b> 77.82 (4m) (bn) of the statutes is repealed
2	information required by the department.
1	petition shall be submitted on a department form and shall contain any additional

- \*b2482/3.2\* Section 2330. 77.82 (4m) (bn) of the statutes is repealed.
- \*b2482/3.2\* Section 233p. 77.82 (4m) (c) of the statutes is repealed.". 4
  - \*b2863/1.4\* 327. Page 139, line 16: after that line insert:
- 6 \*b2863/1.4\* "Section 232f. 71.93 (1) (a) 3. of the statutes, as affected by 2001 7 Wisconsin Act 16, is amended to read:
  - 71.93 (1) (a) 3. An amount that the department of health and family services may recover under s. 49.45 (2) (a) 10. or 49.497, if the department of health and family services has certified the amount under s. 49.85.".
    - \*b3069/3.2\* 328. Page 139, line 16: after that line insert:
- 12 \*b3069/3.2\* "Section 233b. 74.48 of the statutes is repealed.
- 13 \*b3069/3.2\* Section 233d. 74.485 of the statutes is created to read:
  - 74.485 Penalty for converting agricultural land. (1) Definition. In this section, "agricultural land" has the meaning given in s. 70.32 (2) (c) 1.
    - (2) PENALTY. Except as provided in sub. (4), a person who owns land that has been assessed as agricultural land under s. 70.32 (2r) and who converts the land's use so that the land is not eligible to be assessed as agricultural land under s. 70.32 (2r), as determined by the assessor of the taxation district in which the land is located, shall pay a penalty to the county in which the land is located in an amount, calculated by the county treasurer, that is equal to the number of acres converted multiplied by the amount of the difference between the average fair market value of an acre of agricultural land sold in the county in the year before the year that the person converts the land, as determined under sub. (3), and the average equalized

- value of an acre of agricultural land in the county in the year before the year that the person converts the land, as determined under sub. (3), multiplied by the following:
  - (a) Five percent, if the converted land is more than 30 acres.
  - (b) Seven and one-half percent, if the converted land is 30 acres or less but at least 10 acres.
    - (c) Ten percent, if the converted land is less than 10 acres.
  - (3) Value Determination. Annually, the department of revenue shall determine the average equalized value of an acre of agricultural land in each county in the previous year, as provided under s. 70.57, and the average fair market value of an acre of agricultural land sold in each county in the previous year based on the sales in each county in the previous year of parcels of agricultural land that are 38 acres or more to buyers who intend to use the land as agricultural land.
  - (4) Exceptions and deferral. (a) A person who owns land that has been assessed as agricultural land under s. 70.32 (2r) and who converts the land's use so that the land is not eligible to be assessed as agricultural land under s. 70.32 (2r) is not subject to a penalty under sub. (2) if the converted land may be assessed as swamp or waste under s. 70.32 (2) (a) 5., as productive forest land under s. 70.32 (2) (a) 6., or as other under s. 70.32 (2) (a) 7. or if the amount of the penalty determined under sub. (2) represents less than \$25 for each acre of converted land.
  - (b) If a person owes a penalty under sub. (2), the treasurer of the county in which the person's land is located may defer payment of the penalty to the succeeding taxable year if the person demonstrates to the assessor of the taxation district in which the land is located that the person's land will be used as agricultural land in the succeeding taxable year. A person who receives a deferral under this paragraph is not subject to the penalty under sub. (2) related to the deferral, if the person's land

- is used as agricultural land in the succeeding taxable year. If the land of a person who receives a deferral under this paragraph is not used as agricultural land in the succeeding taxable year, the person shall pay the penalty with interest at the rate of 1% a month, or fraction of a month, from the date that the treasurer granted a deferral to the date that the penalty is paid.
- (5) PAYMENT. Except as provided in sub. (4), a person who owes a penalty under sub. (2) shall pay the penalty to the county in which the person's land related to the penalty is located no later than 30 days after the date that the penalty is assessed. A penalty that is not paid on the date it is due is considered delinquent and shall be paid with interest at the rate of 1% a month, or fraction of a month, from the date that the penalty is assessed to the date that the penalty is paid. The county shall collect an unpaid penalty as a special charge against the land related to the penalty.
- distribute 50% of the amount of the penalty to the taxation district in which the land related to the penalty is located. If the land related to the penalty is located in 2 or more taxation districts, the county shall distribute 50% of the amount of the penalty to the taxation districts in proportion to the equalized value of the land related to the penalty that is located in each taxation district. A taxation district shall distribute 50% of any amount it receives under this subsection to an adjoining taxation district, if the taxation district in which the land related to the penalty is located annexed the land related to the penalty from the adjoining taxation district in either of the 2 years preceding a distribution under this subsection.
- (7) Notice. A person who owns land that has been assessed as agricultural land under s. 70.32 (2r) and who sells the land shall notify the buyer of the land of all of the following:

. 1	(a) That the land has been assessed as agricultural land under s. 70.32 (2r).
2	(b) Whether the person who owns the land and who is selling the land has been
3	assessed a penalty under sub. (2) related to the land.
4	(c) Whether the person who owns the land and who is selling the land has been
5	granted a deferral under sub. (4) related to the land.
6	(8) TAXATION DISTRICT ASSESSOR. The assessors of the taxation districts located
7	in the county shall inform the county treasurer and the real property lister of all sales
8	of agricultural land located in the county.
9	(9) Administration. The county in which the land as described in sub. (1) is
10	located shall administer the penalty under this section.".
11	*b3096/1.1* 329. Page 139, line 16: after that line insert:
12	*b3096/1.1* "Section 233b. 77.52 (2) (a) 5. of the statutes is renumbered 77.52
13	(2) (a) 5. a. and amended to read:
14	77.52 (2) (a) 5. a. The sale of telecommunications services, except services
15	subject to 4 USC 116 to 126, as amended by PL. 106-252, that either originate or
16	terminate in this state; except services that are obtained by means of a toll-free
17	number, that originate outside this state and that terminate in this state; and are
18	charged to a service address in this state, regardless of the location where that charge
19	is billed or paid; and the sale of the rights to purchase telecommunications services,
20	including purchasing reauthorization numbers, by paying in advance and by using
21	an access number and authorization code, except sales that are subject to subd. 5. b.
22	*b3096/1.1* Section 233c. 77.52 (2) (a) 5. b. of the statutes is created to read:
23	77.52 (2) (a) 5. b. The sale of services subject to 4 USC 116 to 126, as amended
24	by P.L. 106–252, if the customer's place of primary use of the services is in this state

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as determined under 4 USC 116 to 126, as amended by P.L. 106-252. For purposes 1 2 of this subd. 5. b., all of the provisions of 4 USC 116 to 126, as amended by P.L. 106-252, are adopted, except that if 4 USC 116 to 126, as amended by P.L. 106-252, 3 or the application of 4 USC 116 to 126, as amended by P.L. 106-252, is found 4 unconstitutional the sale of telecommunications services is subject to the tax 5

imposed under this section as provided in subd. 5. a.

\*b3096/1.1\* Section 233e. 77.52 (3m) (intro.) of the statutes is amended to read:

77.52 (3m) (intro.) In regard to the sale of the rights to purchase telecommunications services under sub. (2) (a) 5. a.:

\*b3096/1.1\* Section 233f. 77.52 (3n) of the statutes is created to read:

77.52 (3n) In regard to the sale of the rights to purchase telecommunications services under sub. (2) (a) 5. b., the situs of the sale is as determined under 4 USC 116 to 126, as amended by P.L. 106-252.

\*b3096/1.1\* Section 233g. 77.523 of the statutes is created to read:

77.523 Customer remedy. If a customer purchases a service that is subject to 4 USC 116 to 126, as amended by P.L. 106-252, and if the customer believes that the amount of the tax assessed for the service under this subchapter or the place of primary use or taxing jurisdiction assigned to the service is erroneous, the customer may request that the service provider correct the alleged error by sending a written notice to the service provider. The notice shall include a description of the alleged error, the street address for the customer's place of primary use of the service, the account name and number of the service for which the customer seeks a correction, and any other information that the service provider reasonably requires to process the request. Within 60 days from the date that a service provider receives a request

under this section, the service provider shall review its records to determine the customer's taxing jurisdiction. If the review indicates that there is no error as alleged, the service provider shall explain the findings of the review in writing to the customer. If the review indicates that there is an error as alleged, the service provider shall correct the error and shall refund or credit the amount of any tax collected erroneously, along with the related interest, as a result of the error from the customer in the previous 48 months, consistent with s. 77.59 (4). A customer may take no other action, or commence any action, to correct an alleged error in the amount of the tax assessed under this subchapter on a service that is subject to 4 USC 116 to 126, as amended by P.L. 106–252, or to correct an alleged error in the assigned place of primary use or taxing jurisdiction, unless the customer has exhausted his or her remedies under this section.

\*b3096/1.1\* Section 233h. 77.525 of the statutes is amended to read:

77.525 Reduction to prevent double taxation. Any person who is subject to the tax under s. 77.52 (2) (a) 5. a. on telecommunications services that terminate in this state and who has paid a similar tax on the same services to another state may reduce the amount of the tax remitted to this state by an amount equal to the similar tax properly paid to another state on those services or by the amount due this state on those services, whichever is less. That person shall refund proportionally to the persons to whom the tax under s. 77.52 (2) (a) 5. a. was passed on an amount equal to the amounts not remitted.

\*b3096/1.1\* Section 233j. 77.54 (46m) of the statutes is created to read:

77.54 (46m) The gross receipts from the sale of and the storage, use, or other consumption of telecommunications services, if the telecommunications services are obtained by using the rights to purchase telecommunications services, including

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purchasing reauthorization numbers, by paying in advance and by using an access number and authorization code; and if the tax imposed under s. 77.52 or 77.53 was previously paid on the sale or purchase of such rights.

\*b3096/1.1\* Section 233k. 77.72 (3) (b) of the statutes is amended to read:

where the customer is billed for the service if the customer calls collect or pays by credit card. Services subject to s. 77.52 (2) (a) 5. b. have a situs at the customer's place of primary use of the services, as determined under 4 USC 116 to 126, as amended by P.L. 106–252. Towing services have a situs at the location to which the vehicle is delivered. Services performed on tangible personal property have a situs at the location where the property is delivered to the buyer."

\*b3084/5.6\* 330. Page 139, line 17: delete lines 17 to 19.

\*b3084/5.7\* 331. Page 140, line 1: delete "; and \$58,145,700 in 2003" and substitute "; and \$58,145,700 in 2003".

\*b3084/5.8\* 332. Page 140, line 6: delete lines 6 and 7 and substitute \*\$999,709,900 in 2004 and in each year thereafter.".

\*b3084/5.9\* 333. Page 140, line 8: delete lines 8 to 12.

**b3084/5.10\* 334.** Page 140, line 17: on lines 17, 20 and 25, after "79.035,"

insert "<u>79.036,</u>".

\*b3084/5.11\* 335. Page 141, line 9: on lines 9 and 13, delete "2002" and substitute "2003"

21 \_\_\_ substitute "2003".

\*b3118/2.10\* 336. Page 224, line 10: after that line insert:

\*b3118/2.10\* "Section 519m. 806.04 (11m) of the statutes is created to read:

- 1 11.50 (2s), 11.50 (2w), 11.50 (9) (b), 11.50 (14), 11.60 (3r), 19.42 (3m), (4g) and (4r),
- 2 19.45 (13), 19.49 (1m), 19.49 (5) (b), 19.535, 19.59 (1) (br), 19.59 (7) (b), 19.59 (8) (cm)
- 3 and (cn), and 806.04 (11m) of the statutes and Sections 9115 (2v) and (2w) and 9315
- 4 (2v) and (2w) of this act take effect on July 1, 2003."
- \*b3084/5.12\* 344. Page 141, line 24: delete lines 24 and 25 and substitute

  "20.855 (4) (rb) in 2002 is \$11,110,000 in 2002; and \$11,221,100 in 2003 and in each

  year thereafter and the total amount to be distributed under this subsection from s.

8 <u>20.835 (1) (b) in 2003 is \$11,221,100</u>.".

\*b3084/5.13\* 345. Page 142, line 14: delete lines 14 to 21 and substitute "counties. In 2003 and subsequent years, the total amounts to be distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) are \$776,783,700 to municipalities and \$172,378,300 to counties.".

**1.** \*b3084/5.14\* 346. Page 142, line 23: delete "2003" and substitute "2004".

\*b3084/5.15\* 347. Page 143, line 1: delete the material beginning with that line and ending with page 144, line 12, and substitute:

"79.035 County and municipal aid. (1) Subject to reductions under s. 79.036 (3), in 2004 and subsequent years, each county and municipality shall receive a payment from the county and municipal aid account in an amount determined under sub. (2).

(2) (a) 1. For the distribution in 2004, each county and municipality will receive a payment that is equal to the amount of the payments the county or municipality received in 2003 under ss. 79.03, 79.04, 79.05, 79.058, and 79.06, less the amount of the reduction under subd. 2.



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2. The department of revenue shall reduce the amount of the payments to be distributed to each county and municipality, as determined under subd. 1., by subtracting from such payments an amount based on the county's or municipality's population, as determined by the department, so that the total amount of the reduction to all such payments in 2004 is \$40,000,000, except that the reduction applied to any county's or municipality's payment shall not exceed the amount of the payments specified under subd. 1. distributed to the county or municipality in 2003.

(b) For the distribution in 2005 and subsequent years, each county and municipality shall receive a payment under this section that is equal to the amount of the payment determined for the county or municipality under par. (a) in 2004 prior to the reductions under s. 79.036.

\*b3084/5.15\* Section 244f. 79.036 of the statutes is created to read:

79.036 Consolidation incentive payment. (1) (a) In 2004 and subsequent years, counties and municipalities that agree to consolidate county or municipal services may receive payments under sub. (2), if such counties and municipalities submit a copy of the consolidation agreement to the department of revenue no later than September 1 of the year preceding the effective date of the consolidation and the department approves the payment.

- (b) A consolidation agreement submitted under par. (a) shall include an estimate of the savings to each county or municipality that is subject to the agreement that will result from the consolidation of services.
- (c) No later than September 15 of each year, the department of revenue shall review any agreement submitted under par. (a) and determine whether each county or municipality that is subject to the agreement will receive a payment under sub. (2).



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- (d) The department of revenue shall consider a consolidation ordinance under s. 66.0229 to be an agreement to consolidate municipal services for purposes of this subsection.
- (2) (a) Subject to review and approval under sub. (1) (c) and the limitations provided under this subsection, each county and municipality that is eligible for a payment under this section shall receive one payment in the first year of the consolidation specified in the agreement submitted under sub. (1) (a) that is equal to 75% the estimated savings to each such county or municipality that result from the consolidation. No county or municipality may receive more than one payment under this section related to the same consolidation agreement.
- (b) The total amount of all payments under par. (a) distributed in each year may not exceed \$45,000,000. If in any year the department of revenue calculates that the total amount of all payments under par. (a) exceeds \$45,000,000, each county and municipality that is eligible to receive a payment under par. (a) shall receive a payment that is reduced in proportion to the county's or municipality's share of the total payments under par. (a) so that the total amount of all such payments is no more than \$45,000,000.
- (3) Beginning with distributions in 2004, the payments under s. 79.035 to be distributed to each county and municipality shall be reduced in proportion to the county's or municipality's share of all payments under s. 79.035 in each year so that the total amount of all payments under s. 79.035 is reduced by the total amount to be distributed under sub. (2) in that year.".

**5.16\* 348.** Page 144, line 15: delete "2002" and substitute "2003".

\*b3084/5.17\* **349.** Page 145, line 1: delete "2002" and substitute "2003".

	1	*b3084/5.18* 350. Page 146, line 8: on lines 8 and 16, delete "except for the
	2	distribution" and substitute "ending with the distributions".
	3	*b3084/5.19* 351. Page 146, line 9: delete "sub. (1) subs. (1), (6), and (7)" and
	4	substitute "sub. (1)".
,	5	/*b3084/5.20* 352. Page 146, line 10: on lines 10 and 18, delete "from the
th.	6	public utility account".
•	7	*b3084/5.21*353. Page 146, line 17: delete "sub. (2) subs. (2), (6), and (7)" and
	8	substitute "sub. (2)".
	9	*b3084/5.22* 354. Page 147, line 1: delete "2003" and substitute "2004".
	10	✓ *b3084/5.23* 355. Page 147, line 3: delete the material beginning with that
	11	line and ending with page 153, line 2.
	12	*b3084/5.24* 356. Page 153, line 4: on lines 4 and 10, delete "2002" and
	13	substitute "2003".
	14	/*b3084/5.25* 357. Page 153, line 7: delete "2003" and substitute "2004".
	15	*b3084/5.26* 358. Page 153, line 18: delete lines 18 and 19 and substitute:
	16	*b3084/5.26* "Section 254bm. 79.058 (3) (e) of the statutes, as created by
	17	2001 Wisconsin Act 16, is amended to read:
	18	79.058 (3) (e) In 2003 and subsequent years, \$21,181,100.".
	19	*b3084/5.27* 359. Page 153, line 21. delete "2003" and substitute "2004".
	20	*b3084/5.28* 360. Page 153, line 22: after that line insert:
	21	*b3084/5.28* "SECTION 256b. 79.06 (1) (b) of the statutes is amended to read:
	22	79.06 (1) (b) It Ending with the distributions in 2003, if the payments to any
	23	municipality or county under s. 79.03, excluding payments under s. 19.03 (3c), in